

VARNUM, RIDDERING, SCHMIDT & HOWLETT^{LLP}

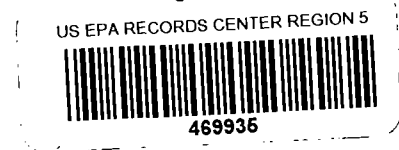
ATTORNEYS AT LAW

BRIDGEWATER PLACE
POST OFFICE BOX 352 • GRAND RAPIDS, MICHIGAN 49501-0352
TELEPHONE 616 / 336-6000 • FAX 616 / 336-7000

CHARLES M. DENTON
ADMITTED IN MICHIGAN AND INDIANA

DIRECT DIAL 616 / 336-6538
E-MAIL cmdenton@vrsh.com

August 31, 1999



Chief, Superfund Accounting
United States Environmental Protection Agency
(Mail Code MF-10J)
77 West Jackson Boulevard
Chicago, IL 60604

Chief, Multi-Media Enforcement Branch I
Office of Regional Counsel
United States Environmental Protection Agency
77 West Jackson Boulevard
Chicago, IL 60604

Re: United States of America v. City of Albion, Michigan v. Cooper Industries, et al., Case No. 1:97-CV-1037 (W.D. Mich.);
Sheridan Township Landfill, Calhoun County, Michigan,
Site ID No. 05-AN

Sir or Madam:

Pursuant to the Consent Decree in the above-referenced action, the City of Albion, Michigan, has made payment by electronic funds transfer in the amount of \$50,000 for "Future Response Costs" as set forth by Paragraph 65. This payment is without any admission of liability or responsibility, but is solely towards settlement of this dispute.

VARNUM, RIDDERING, SCHMIDT & HOWLETT_{LLP}
ATTORNEYS AT LAW

August 31, 1999

Page 2

If you have any questions in this regard, please contact the undersigned as legal counsel for Settling O&M Defendant City of Albion.

Very truly yours,

VARNUM, RIDDERING, SCHMIDT & HOWLETT_{LLP}



Charles M. Denton

/njh

c: Michael Herman
Charles A. Robison, Esq.
Chief, Environmental Enforcement Section
Francis J. Biros, DOJ
Director, Superfund Division
Connie Puchalski, ORC
Jon Peterson, RPM
Philip M. Moilanen, Esq.